GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 –Amendments to G.O.Ms.No.582, Revenue (Commercial Taxes-II) Department, dated 12.12.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 193 Dated: 17-09-2024

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.2/2017-Central Tax (Rate), dated 28.06.2017.
3. G.O.Ms.No.582, Revenue (Commercial Taxes - II) Department, dated 12.12.2017.
4. Notification No.18/2023-Central Tax (Rate), dated 19.10.2023.
5. G.O.Ms.No.531, Revenue (Commercial Taxes) Department, dated 10.11.2023.
6. Notification No.03/2024 - Central Tax (Rate), dated 12.07.2024 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi.
7. From the CCST, Letter No.REV03-12039(31)/366/2024–COMM, dated.07.08.2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:17.09.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.582, Revenue (Commercial Taxes-II) Department, dated 12.12.2017, namely:-

AMENDMENT

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.".

(P.T.O.)

2. This notification shall come into force from the 15th day of July, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:- The principal notification issued in G.O.Ms.No.582, Revenue (CT-II) Department, dated 12th December,2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.803, Part.I dated 13th December, 2017, and was last amended vide notification issued in G.O.Ms.No.531, Revenue (CT) Department, dated 10th November,2023, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1157, Part I, dated 10th November,2023.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER